JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

February 20, 1981

Neeland's Dairy, Inc. 7227 Broadway Alden, NY 14004

## Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John Foll oagel

cc: Petitioner's Representative

Helene M. O'Neill Percival G. Bixby & Co., CPA's

434 Delaware Ave. Buffalo, NY 14202

Taxing Bureau's Representative

In the Matter of the Petition

of

Neeland's Dairy, Inc.

DEFAULT ORDER

81-C-4

for Redetermination of Deficiency or for Refund of :

Corporation Franchise Tax under Article 9A

of the Tax Law for the Year 1976.

Petitioner(s) Neeland's Dairy, Inc. filed a petition for redetermination of deficiency or for refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Year 1976. File No. 29093.

A pre-hearing conference on the petition was scheduled before Earl Womer, at the offices of the State Tax Commission, 65 Court St., Part VI, Buffalo, New York 14202 on Thursday, December 18, 1980 at 10:45 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Neeland's Dairy, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
FEBRUARY 20, 1981